

## Article - Tax - General

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§11–236.

(a) (1) In this section the following words have the meanings indicated.

(2) (i) “Construction material” means an item of tangible personal property that is used to construct or renovate a building, a structure, or an improvement on land and that typically loses its separate identity as personal property once incorporated into the real property.

(ii) “Construction material” includes building materials, building systems equipment, landscaping materials, and supplies.

(3) “Laurel Park racing facility site” has the meaning stated in § 10–601 of the Economic Development Article.

(4) “Pimlico site” has the meaning stated in § 10–601 of the Economic Development Article.

(b) The sales and use tax does not apply to a sale of construction material, if:

(1) the construction material is purchased by a person solely for use in furtherance of the provisions of Title 10, Subtitle 6 of the Economic Development Article for the construction or redevelopment at the Laurel Park racing facility site or Pimlico site;

(2) the sale is made before January 1, 2026; and

(3) the buyer provides the vendor with eligibility of the exemption issued by the Comptroller.

(c) The Comptroller shall adopt regulations to implement this section.

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